

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Fremont Community Schools (7605)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11050 Full Day Kindergarten	\$0	\$25,492	\$0	n/a	-100%
	11100 Elementary	\$1,100,314	\$1,316,779	\$1,351,118	23%	3%
	11200 Middle/Junior High	\$750,821	\$987,391	\$981,016	31%	-1%
	11300 High School	\$685,227	\$1,023,873	\$1,087,173	59%	6%
	11350 Honors Diploma Award	\$0	\$0	\$374	n/a	n/a
	11450 Consumer and Homemaking	\$30,228	\$45,326	\$44,243	46%	-2%
	11470 Business Education	\$28,747	\$54,050	\$54,695	90%	1%
	11480 Industrial Education A	\$20,115	\$37,547	\$37,827	88%	1%
	11490 Industrial Education B	\$27,315	\$41,175	\$41,538	52%	1%
	11900 Other Regular Programs	\$0	\$0	\$252	n/a	n/a
	11910 Competency Testing	\$0	\$588	\$304	n/a	-48%
	12100 Gifted and Talented	\$16,941	\$92,562	\$19,410	15%	-79%
	12350 Homebound	\$0	\$1,297	\$425	n/a	-67%
	12510 Communication Disorder	\$46,517	\$52,301	\$55,934	20%	7%
	12620 Learning Disability - All Others	\$164,629	\$222,256	\$221,066	34%	-1%
	12710 Equal Opportunity At Risk	\$24,400	\$2,016	\$15,139	-38%	> 500%
	12810 Special Education Preschool	\$7,944	\$0	\$0	-100%	n/a
	12900 Other Special Programs	\$707,514	\$933,015	\$880,801	24%	-6%
	13600 Special Interest Programs	\$8,538	\$0	\$0	-100%	n/a
	14300 High School	\$16,516	\$22,805	\$16,383	-1%	-28%
	16100 Remediation Testing	\$43,012	\$36,610	\$36,909	-14%	1%
	16200 Preventive Remediation	\$6,053	\$0	\$0	-100%	n/a
	22220 School Library	\$120,498	\$138,890	\$138,498	15%	0%
	22230 Audiovisual	\$3,054	\$4,193	\$4,294	41%	2%
	22250 Computer Assisted Instruction Services	\$4,309	\$0	\$25	-99%	n/a
	24100 Office of the Principal Services	\$326,365	\$354,984	\$342,889	5%	-3%
	25820 Textbooks and Repairs	\$49,522	\$52,307	\$77,785	57%	49%
	25840 Other Textbook Rental Services	\$851	\$480	\$172	-80%	-64%
	25860 Textbooks and Workbooks	\$18,769	\$17,559	\$24,466	30%	39%
	25870 Materials and Supplies	\$27,906	\$28,366	\$28,490	2%	0%
	26497 Teachers Retirement Fund	\$97,193	\$247,352	\$248,019	155%	0%
	41100 Transfer Tuition	\$6,223	\$2,907	\$10,264	65%	253%
	41300 Area Vocational Schools	\$33,494	\$69,981	\$86,272	158%	23%
	41400 Joint Services and Supply	\$95,568	\$94,080	\$31,736	-67%	-66%
	42000 Pymts. to Governmental Units - Out of State	\$2,400	\$7,650	\$11,050	360%	44%
Student Academic Achievement Total		\$4,470,983	\$5,913,830	\$5,848,568	31%	-1%
Student Instructional Support						
	21220 Counseling Services	\$117,879	\$157,369	\$157,595	34%	0%

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	21290 Other Guidance Services	\$12,622	\$0	\$0	-100%	n/a
	21340 Nurse Services	\$22,433	\$59,474	\$51,661	130%	-13%
	22110 Service Area Direction	\$0	\$229	\$0	n/a	-100%
	22130 Instructional Staff Training Services	\$17,503	\$11,487	\$20,802	19%	81%
	23110 Service Area Direction	\$23,041	\$38,161	\$29,113	26%	-24%
	23210 Office of the Superintendent	\$170,661	\$93,526	\$90,207	-47%	-4%
	23290 Other Executive Administrative Services	\$6,726	\$3,094	\$3,111	-54%	1%
	26440 Inservice Training (Non-Instructional)	\$0	\$165	\$0	n/a	-100%
	26450 Health Services	\$597	\$1,747	\$2,262	279%	29%
	26710 Technology Support and Maintenance	\$0	\$306,687	\$308,726	n/a	1%
Student Instructional Support Total		\$371,462	\$671,938	\$663,478	79%	-1%
Overhead and Operational						
	23150 Legal Services	\$6,388	\$1,733	\$201	-97%	-88%
	23160 Promotion Expenses	\$2,330	\$2,499	\$2,287	-2%	-9%
	23230 Staff Relations and Negotiations	\$0	\$47	\$124	n/a	166%
	25250 Financial Accounting	\$27,664	\$27,170	\$25,410	-8%	-6%
	25360 Rent of Buildings & Equipment	\$128,765	\$99,694	\$89,829	-30%	-10%
	25420 Maintenance of Buildings	\$640,614	\$616,248	\$626,616	-2%	2%
	25430 Maintenance of Grounds	\$4,962	\$0	\$0	-100%	n/a
	25440 Maintenance of Equipment	\$114,813	\$191,272	\$271,454	136%	42%
	25470 Insurance (other than buses)	\$60,372	\$104,294	\$104,311	73%	0%
	25490 Other Operating/Maintenance of Plant	\$376	\$0	\$18	-95%	n/a
	25520 Vehicle Operation	\$169,552	\$183,257	\$194,113	14%	6%
	25530 Monitoring Services	\$20,056	\$6,240	\$6,585	-67%	6%
	25540 Vehicle Servicing and Maintenance	\$130,247	\$284,226	\$298,338	129%	5%
	25550 Purchase of School Buses	\$239,716	\$51,663	\$48,325	-80%	-6%
	25560 Insurance on Buses	\$14,323	\$19,171	\$19,905	39%	4%
	25570 Insurance on Pupils	\$1,566	\$7,983	\$10,600	> 500%	33%
	25580 Contracted Transportation Services	\$35,815	\$188,120	\$29,103	-19%	-85%
	25590 Other Pupil Transportation Services	\$4,694	\$1,042	\$1,161	-75%	11%
	25591 Bus Driver Training	\$0	\$131	\$0	n/a	-100%
	25620 Food Preparation and Dispensing	\$116,189	\$165,862	\$164,535	42%	-1%
	25690 Other Food Services	\$143,112	\$144,275	\$152,819	7%	6%
	25920 Ditch Assessments	\$165	\$489	\$0	-100%	-100%
	26200 Planning, Research, Develop., & Evaluation	\$6,908	\$2,160	\$2,275	-67%	5%
	26495 Official Bonds	\$300	\$300	\$600	100%	100%
	26499 Other	\$0	\$27,760	-\$854	n/a	-103%
	26900 Other Staff Services	\$0	\$40	\$1,000	n/a	> 500%
	32000 Community Recreation	\$1,450	\$0	\$0	-100%	n/a

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	34000 Athletic Coaches	\$83,550	\$93,517	\$108,218	30%	16%
	39400 Latch Key Kids Program	\$11,508	\$13,696	\$15,324	33%	12%
	39500 Child Care Services	\$57,114	\$197,813	\$180,216	216%	-9%
	52200 Temporary Loans, INTEREST ON DEBT	\$42,817	\$84,228	\$89,369	109%	6%
Overhead and Operational Total		\$2,065,367	\$2,514,928	\$2,441,879	18%	-3%
Nonoperational						
	25320 Land Acquisition and Development	\$2,735	\$38,408	\$14,550	432%	-62%
	25330 Professional Services	\$0	\$18,282	\$939	n/a	-95%
	25350 Building Acquisition/Construction/Improvement	\$50,083	\$0	\$0	-100%	n/a
	25351 Building Acquisition/Construction/Improvement	\$0	\$837,210	\$433,098	n/a	-48%
	25352 Energy Savings Contracts	\$0	\$0	\$0	n/a	n/a
	25355 Sports Facilities	\$0	\$0	\$0	n/a	n/a
	25380 Purchase of Mobile or Fixed Equipment	\$133,565	\$46,698	\$60,456	-55%	29%
	25390 Other Facilities Acquisition & Construction	\$19,089	\$36,881	\$20,000	5%	-46%
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$581,681	\$363,450	n/a	-38%
	51500 Bond Anticipation Loans, PRINCIPAL OF DEBT	\$496,505	\$0	\$0	-100%	n/a
	53100 Buildings, LEASE RENTAL	\$2,051,360	\$1,665,098	\$1,976,375	-4%	19%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$23,010	\$0	\$0	-100%	n/a
Nonoperational Total		\$2,776,347	\$3,224,258	\$2,868,867	3%	-11%
prorated						
	26491 PERF	\$54,726	\$88,377	\$98,722	80%	12%
	26492 Social Security	\$371,706	\$495,993	\$482,010	30%	-3%
	26493 Workmen's Compensation	\$8,887	\$49,387	\$50,003	463%	1%
	26494 Group Insurance	\$929,987	\$1,632,533	\$2,074,436	123%	27%
	26496 Unemployment Compensation	\$217	\$7,059	\$0	-100%	-100%
	26498 Severance/Early Retirement Pay	\$7,073	\$66,651	\$216,710	> 500%	225%
prorated Total		\$1,372,596	\$2,340,000	\$2,921,882	113%	25%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$5,499,668	\$7,726,265	\$8,134,782	48%	5%	49.7%	52.7%	55.2%
Student Instructional Support	\$459,981	\$802,513	\$808,220	76%	1%	4.2%	5.5%	5.5%
Overhead and Operational	\$2,320,760	\$2,911,919	\$2,932,804	26%	1%	21.0%	19.9%	19.9%
Nonoperational	\$2,776,347	\$3,224,258	\$2,868,867	3%	-11%	25.1%	22.0%	19.5%
Grand Total	\$11,056,756	\$14,664,955	\$14,744,673	33%	1%			

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		FY1997	FY2006	FY2007		
	Student Instructional Expenditures (Academic Achievement plus Support)	53.9%	58.2%	60.7%		